

Exhibit C - Books And Records Claims

| CREDITOR'S NAME AND ADDRESS | CLAIM NUMBER | ASSERTED CLAIM AMOUNT * | DATE FILED | DOCKETED DEBTOR |
|--|--------------|--|------------|---|
| ALL NIGHT AUTO TOVA SHABAN 2000 TOWN CENTER NO 1500 SOUTHFIELD, MI 48075 | 11992 | Secured: Priority: Administrative: Unsecured: UNL Total: UNL | 07/28/2006 | DELPHI INTEGRATED SERVICE SOLUTIONS, INC (05-44623) |
| ALL NIGHT AUTO 111 AURORA TOVA SHABAN 2000 TOWN CENTER NO 1500 SOUTHFIELD, MI 48075 | 11997 | Secured: Priority: Administrative: Unsecured: UNL Total: UNL | 07/28/2006 | DELPHI INTEGRATED SERVICE SOLUTIONS, INC (05-44623) |
| ALL NIGHT AUTO BLOOMINGTON IL TOVA SHABAN 2000 TOWN CENTER NO 1500 SOUTHFIELD, MI 48075 | 11994 | Secured: Priority: Administrative: Unsecured: UNL Total: UNL | 07/28/2006 | DELPHI INTEGRATED SERVICE SOLUTIONS, INC (05-44623) |
| ALL NIGHT AUTO IBSS TOVA SHABAN 2000 TOWN CENTER NO 1500 SOUTHFIELD, MI 48075 | 11996 | Secured: Priority: Administrative: Unsecured: UNL Total: UNL | 07/28/2006 | DELPHI INTEGRATED SERVICE SOLUTIONS, INC (05-44623) |
| ALL NIGHT AUTO OKLAHOMA CITY TOVA SHABAN 2000 TOWN CENTER NO 1500 SOUTHFIELD, MI 48075 | 11995 | Secured: Priority: Administrative: Unsecured: UNL Total: UNL | 07/28/2006 | DELPHI INTEGRATED SERVICE SOLUTIONS, INC (05-44623) |
| ALL NIGHT AUTO TEMPE TOVA SHABAN 2000 TOWN CENTER NO 1500 SOUTHFIELD, MI 48075 | 11993 | Secured: Priority: Administrative: Unsecured: UNL Total: UNL | 07/28/2006 | DELPHI INTEGRATED SERVICE SOLUTIONS, INC (05-44623) |
| ALL NIGHT AUTO TINLEY PARK TOVA SHABAN 2000 TOWN CTR NO 1500 SOUTHFIELD, MI 48075 | 12000 | Secured: Priority: Administrative: Unsecured: UNL Total: UNL | 07/28/2006 | DELPHI INTEGRATED SERVICE SOLUTIONS, INC (05-44623) |
| ALL NIGHT AUTO TRAINING FAC TOVA SHABAN 2000 TOWN CENTER NO 1500 SOUTHFIELD, MI 48075 | 11999 | Secured: Priority: Administrative: Unsecured: UNL Total: UNL | 07/28/2006 | DELPHI INTEGRATED SERVICE SOLUTIONS, INC (05-44623) |

* "UNL" denotes an unliquidated claim.

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| ALL NIGHT AUTO TROY TOVA SHABAN 2000 TOWN CENTER NO 1500 SOUTHFIELD, MI 48075 | 11998 | Secured: Priority: Administrative: Unsecured: UNL Total: UNL | 07/28/2006 | DELPHI INTEGRATED SERVICE SOLUTIONS, INC (05-44623) |
| ALYCIA T WRIGHT AND JAMIE E WRIGHT JT TEN 800 RED MILLS RD WALLKILL, NY 12589 | 15891 | Secured: Priority: Administrative: Unsecured: \$747.00 Total: \$747.00 | 08/09/2006 | DELPHI CORPORATION (05-44481) |
| AUTOALLIANCE INTERNATIONAL INC TIMOTHY A FUSCO MILLER CANFIELD PADDOCK & STONE PLC 150 W JEFFERSON AVE STE 2500 DETROIT, MI 38226 | 15330 | Secured: Priority: UNL Administrative: Unsecured: UNL Total: UNL | 07/31/2006 | DELPHI MECHATRONIC SYSTEMS, INC. (05-44567) |
| AUTOALLIANCE INTERNATIONAL INC TIMOTHY A FUSCO MILLER CANFIELD PADDOCK & STONE PLC 150 W JEFFERSON AVE STE 2500 DETROIT, MI 38226 | 15332 | Secured: UNL Priority: Administrative: Unsecured: UNL Total: UNL | 07/31/2006 | PACKARD HUGHES INTERCONNECT COMPANY (05-44626) |
| AUTOALLIANCE INTERNATIONAL INC TIMOTHY A FUSCO MILLER CANFIELD PADDOCK & STONE PLC 150 W JEFFERSON AVE STE 2500 DETROIT, MI 38226 | 15331 | Secured: Priority: UNL Administrative: Unsecured: UNL Total: UNL | 07/31/2006 | DELPHI CORPORATION (05-44481) |
| DAEWOO MOTOR CO LTD C/O MARK S FAULKNER ESQ LEE HONG DEGERMAN KANG & SCHMADEKA 801 S FIGUEROA ST 12TH FL LOS ANGELES, CA 90012 | 12214 | Secured: Priority: Administrative: Unsecured: \$16,000,000.00 Total: \$16,000,000.00 | 07/28/2006 | DELPHI CORPORATION (05-44481) |
| JOHNSON CONTROLS INTERIORS S DE RL DE CV STEPHEN BOBO SACHNOFF & WEAVER LTD 10 S WACKER DR STE 4000 CHICAGO, IL 60606 | 15517 | Secured: UNL Priority: Administrative: Unsecured: UNL Total: UNL | 07/31/2006 | DELPHI CORPORATION (05-44481) |

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| JOHNSON CONTROLS LP STEPHEN BOBO SACHNOFF & WEAVER LTD 10 S WACKER DR STE 4000 CHICAGO, IL 60606 | 15529 | Secured: UNL Priority: Administrative: Unsecured: _____ Total: UNL | 07/31/2006 | DELPHI CORPORATION (05-44481) |
| JOHNSON CONTROLS LP STEPHEN BOBO SACHNOFF & WEAVER LTD 10 S WACKER DR STE 4000 CHICAGO, IL 60606 | 15528 | Secured: UNL Priority: Administrative: Unsecured: _____ Total: UNL | 07/31/2006 | DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) |
| KIA MOTORS CORPORATION ATTN PETER J FAZIO AARONSON RAPPAPORT FEINSTEIN & DEUTSCH LLP 757 THIRD AVE NEW YORK, NY 10017 | 14315 | Secured: Priority: Administrative: Unsecured: \$25,418.87 Total: \$25,418.87 | 07/31/2006 | DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) |
| LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF AMERICAN ONLINE INC AS AGENT FOR SPCP GROUP LLC ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601 | 9882 | Secured: Priority: Administrative: Unsecured: \$969,141.63 Total: \$969,141.63 | 07/19/2006 | DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) |
| LOCKHEED MARTIN CORPORATION THOMAS O BEAN ESQ MCDERMOTT WILL & EMERY LLP 28 STATE ST BOSTON, MA 02109 | 15606 | Secured: Priority: Administrative: Unsecured: \$1,185,084.00 Total: \$1,185,084.00 | 07/31/2006 | DELPHI CORPORATION (05-44481) |
| MERCEDES BENZ US INTERNATIONAL INC MICHAEL LEO HALL BURR & FORMAN LLP 420 N 20TH ST STE 3100 BIRMINGHAM, AL 35203 | 14911 | Secured: Priority: Administrative: Unsecured: UNL Total: UNL | 07/31/2006 | DELPHI AUTOMOTIVE SYSTEMS GLOBAL (HOLDING), INC (05-44636) |
| MERCEDES BENZ US INTERNATIONAL INC MICHAEL LEO HALL BURR & FORMAN LLP 420 N 20TH ST STE 3100 BIRMINGHAM, AL 35203 | 14904 | Secured: \$415,674.28 Priority: Administrative: Unsecured: _____ Total: \$415,674.28 | 07/31/2006 | DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) |

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| MERCEDES BENZ US INTERNATIONAL INC MICHAEL LEO HALL BURR & FORMAN LLP 420 N 20TH ST STE 3100 BIRMINGHAM, AL 35203 | 14909 | Secured: Priority: Administrative: Unsecured: UNL Total: UNL | 07/31/2006 | DELPHI AUTOMOTIVE SYSTEMS OVERSEAS CORPORATION (05-44593) |
| MERCEDES BENZ US INTERNATIONAL INC MICHAEL LEO HALL BURR & FORMAN LLP 420 N 20TH ST STE 3100 BIRMINGHAM, AL 35203 | 14908 | Secured: Priority: Administrative: Unsecured: UNL Total: UNL | 07/31/2006 | DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) |
| MERCEDES BENZ US INTERNATIONAL INC MICHAEL LEO HALL BURR & FORMAN LLP 420 N 20TH ST STE 3100 BIRMINGHAM, AL 35203 | 14907 | Secured: Priority: Administrative: Unsecured: UNL Total: UNL | 07/31/2006 | DELPHI CORPORATION (05-44481) |
| MERCEDES BENZ US INTERNATIONAL INC MICHAEL LEO HALL BURR & FORMAN LLP 420 N 20TH ST STE 3100 BIRMINGHAM, AL 35203 | 14910 | Secured: Priority: Administrative: Unsecured: UNL Total: UNL | 07/31/2006 | DELPHI AUTOMOTIVE SYSTEMS (HOLDING), INC (05-44596) |
| MERCEDES BENZ US INTERNATIONAL INC MICHAEL LEO HALL BURR & FORMAN LLP 420 N 20TH ST STE 3100 BIRMINGHAM, AL 35203 | 14906 | Secured: Priority: Administrative: Unsecured: UNL Total: UNL | 07/31/2006 | DELPHI AUTOMOTIVE SYSTEMS INTERNATIONAL, INC (05-44589) |
| MIDNIGHT AUTO FRANCHISE CORP TOVA SHABAN 2000 TOWN CENTER 1500 SOUTHFIELD, MI 48075 | 12001 | Secured: Priority: Administrative: Unsecured: UNL Total: UNL | 07/28/2006 | DELPHI CORPORATION (05-44481) |
| OHIO ENVIRONMENTAL PROTECTION AGENCY MICHELLE T SUTTER OHIO ATTORNEY GENERAL ENVIRONMENTAL ENFORCEMENT SECTION 30 E BROAD ST 25TH FL COLUMBUS, OH 43215-3400 | 15346 | Secured: Priority: UNL Administrative: Unsecured: Total: UNL | 07/31/2006 | DELPHI AUTOMOTIVE SYSTEMS SERVICES LLC (05-44632) |

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|---|--------------|--|------------------------|--|
| OHIO ENVIRONMENTAL PROTECTION AGENCY MICHELLE T SUTTER OHIO ATTORNEY GENERAL ENVIRONMENTAL ENFORCEMENT SECTION 30 E BROAD ST 25TH FL COLUMBUS, OH 43215-3400 | 15347 | Secured: Priority: UNL Administrative: Unsecured: UNL Total: UNL | 07/31/2006 | DELPHI CORPORATION (05-44481) |
| STATE OF CALIFORNIA DEPT OF SUBSTANCES CONTROL SARAH E MORRISON DEPUTY ATTORNEY GENERAL OFFICE OF THE ATTORNEY GENERAL 300 S SPRING ST LOS ANGELES, CA 90013 | 12168 | Secured: Priority: Administrative: Unsecured: \$8,377,744.00 Total: \$8,377,744.00 | 07/28/2006 | DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) |
| VOLKSWAGEN DE MEXICO SA DE CV AUTOPISTA MEXICO PUEBLA KM 116 ALMECATLA CUAUTLANCINGO PUEBLA, 72008 MEXICO | 12204 | Secured: Priority: Administrative: Unsecured: UNL Total: UNL | 07/27/2006 | DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) |
| Total: | | 32 | \$26,973,809.78 | |

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